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IN THE CLAIMS:

Please amend claims 12 and 14 as follows:

1.-4. (Canceled)

5. (Previously amended) A high-voltage MOS transistor wherein a dopant concentration of a source offset region is set lower than a dopant concentration of a drain offset region and thereby a resistance value of the source region is set independently of a resistance value of the drain region in such a manner as to maintain a high sustaining breakdown voltage of the high-voltage MOS transistor, which is based on a voltage of the source offset region and a voltage of a substrate region directly under a gate insulating film during operation of the high-voltage MOS transistor.

6.-7. (Canceled)

8. (Withdrawn) A method for fabricating a high-voltage MOS transistor, comprising the steps of:

defining a resist pattern that makes a size of a source offset region greater than a size of a drain offset region; and

forming the source and drain offset regions using the resist pattern to increase a sustaining breakdown voltage of the transistor.

9. (Withdrawn) A method for fabricating a high-voltage MOS transistor, comprising the steps of:

forming a drain offset region; and

forming a source offset region by implanting dopant ions at such a level as setting a dopant concentration of the source offset region independently of a dopant

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concentration of the drain offset region to increase a sustaining breakdown voltage of the transistor.

- 10. (Withdrawn) The method of Claim 9, wherein the dopant concentration of the source offset region is set lower than that of the drain offset region.
- 12. (Currently amended) A high-voltage MOS transistor wherein a dopant concentration of a source offset region is set lower that a dopant concentration of a drain offset region such that the following inequality is not easily satisfied during operation of the high-voltage MOS transistor:

VW – (a forward biased breakdown voltage of silicon) > VS

where, VW is a substrate voltage of a substrate region directly under a gate insulating film, and VS is a source voltage of the source offset region, and thereby a resistance value of the source offset region is set independently of a resistance value of the drain offset region in such a manner as to maintain a high sustaining breakdown voltage of the high-voltage MOS transistor, which is based on a voltage of the source offset region and a voltage of the substrate region directly under a gate insulating film during operation of the high-voltage MOS transistor.

13. (Original) A high-voltage MOS transistor wherein a length of a region overlapping between a source offset region and a source well offset region is set smaller than a length of a region overlapping between a drain offset region and a drain well offset region and thereby a resistance value of source offset region is set independently of a resistance value of the drain offset region in such a manner as to maintain a high-sustaining breakdown voltage of the high-voltage MOS transistor, which is based on a voltage of the source offset region and a voltage of a substrate region directly under a gate insulating film during operation of the high-voltage MOS transistor.

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14. (Currently amended) A high-voltage MOS transistor wherein a length of a region overlapping between a source offset region and a source well offset region is set smaller than a length of a region overlapping between a drain offset region and a drain well offset region such that the following inequality is not easily satisfied during operation of the high-voltage MOS transistor:

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where VW is a substrate voltage of a substrate region directly under a gate insulating film and VS is a source voltage of the source offset region, and thereby a resistance value of the source offset region is set independently of a resistance value of the drain offset region in such a manner as to maintain a high sustaining breakdown

VW – (a forward biased breakdown voltage of silicon) > VS

resistance value of the source offset region is set independently of a resistance value of the drain offset region in such a manner as to maintain a high sustaining breakdown voltage of the high-voltage MOS transistor, which is based on a voltage of the source offset region and a voltage of the substrate region directly under a gate insulating film during operation of the high-voltage MOS transistor.